

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 511 Section 511.200 Collection of Tax by Delivering Supplier</b>
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**TITLE 86: REVENUE  
PART 511  
ELECTRICITY EXCISE TAX LAW**

**SUBPART B: COLLECTION OF TAX BY DELIVERING SUPPLIERS**

**Section 511.200 Collection of Tax by Delivering Supplier**

*Beginning with bills for electricity or electric service issued on and after August 1, 1998, the tax imposed by the Electricity Excise Tax Law shall be collected from the purchaser, other than a self-assessing purchaser where the delivering supplier or suppliers are notified by the Department that the purchaser has been registered as a self-assessing purchaser as described in Section 511.300 of this Part, by any delivering supplier maintaining a place of business in this State.*

- a) *All sales to a purchaser are presumed subject to tax collection unless the Department notifies the delivering supplier that the purchaser has been registered as a self-assessing purchaser for the accounts listed by the self-assessing purchaser as described in Section 511.300 of this Part. Upon receipt of notification by the Department, the delivering supplier is relieved of all liability for the collection and remittance of tax from the self-assessing purchaser for the accounts specifically listed by the self-assessing purchaser for which notification was provided by the Department. The delivering supplier is relieved of the liability for the collection of the tax from a self-assessing purchaser until such time as the delivering supplier is notified in writing by the Department that the purchaser's certification as a self-assessing purchaser is no longer in effect.*
  
- b) *Delivering suppliers shall collect the tax from purchasers by adding the tax to the amount of the purchase price received from the purchaser for delivering electricity for or to the purchaser. Where a delivering supplier does not collect the tax from a purchaser, other than a self-assessing purchaser, as provided in this Section, such purchaser shall pay the tax directly to the Department. [35 ILCS 640/2-7]*